WHAT IS CLAIMED IS:

- 1. A face gear for transmitting power between two shafts which are perpendicular to each other in an offset state comprising:
- 5 a plurality of tooth portions formed by a numerically controlled milling machine.
- 2. The face gear according to claim 1, wherein an inclined surface is formed on a reverse side of a surface on which the plurality of tooth portions are formed, and at least a portion of the reverse surface located substantially directly in the rear of the plurality of tooth portions is formed into a flat surface parallel to the surface on which the plurality of tooth portions are formed.

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- 3. The face gear according to claim 1, wherein the face gear is used in a winding drive mechanism of a fishing reel.
- 4. A mold for molding a face gear for transmitting power 20 between two shafts which are perpendicular to each other in an offset state comprising:

a portion, for molding a plurality of tooth portions of the face gear, formed by a numerical controlled milling machine.

25 , 5. The mold according to claim 4, wherein the face gear is

used in a winding drive mechanism of a fishing reel.

6. A mold-fabricating electrode for manufacturing a mold for molding a face gear for transmitting power between two shafts which are perpendicular to each other in an offset state comprising:

a portion, corresponding to a plurality of tooth portions of the face gear, formed by a numerical controlled milling machine.

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- 7. The mold-fabricating electrode according to claim 6, wherein the face gear is used in a winding drive mechanism of a fishing reel.
- 15 8. A method of manufacturing a face gear for transmitting power between two shafts which are perpendicular to each other in an offset state, the method comprising a step of:

utilizing a numerical controlled milling machine to form a plurality of tooth portions of the face gear.

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- 9. The method according to claim 8, wherein the face gear is directly machined by the numerical controlled milling machine to form the plurality of tooth portions.
- 25 10. The method according to claim 8, wherein the numerical

controlled milling machine machines a mold so as to form a portion for molding the plurality of tooth portions.

- 11. The method according to claim 8, wherein the numerical controlled milling machine machines a mold-fabricating electrode for manufacturing a mold so as to form a portion corresponding to the plurality of tooth portions.
- 12. The method according to claim 8, wherein an inclined surface is formed on a reverse surface of a surface on which the plurality of tooth portions are formed, and at least a portion of the reverse surface located substantially directly in the rear of the plurality of tooth portions is formed into a flat surface parallel to the surface on which the plurality of tooth portions are formed.
 - 13. The method according to claim 8, wherein the face gear is used in a winding drive mechanism of a fishing reel.
- 20 14. The method according to claim 9, wherein the numerical controlled milling machine machines the plurality of tooth portions so as to form a plurality of stepped portions on each of the plurality of tooth portions.
- 25 15. The method according to claim 14 further comprising the

step of crushing the plurality of stepped portions so as to form a hardened layer.

- 16. A face gear for transmitting power between two shafts which are perpendicular to each other in an offset state comprising:
 - a plurality of tooth portions formed on a first surface of the face gear;
- an inclined surface formed on a reverse surface of the 10 first surface; and
 - a flat surface parallel to the first surface which is formed at at least a portion of the reverse surface located substantially directly in the rear of the plurality of tooth portions.

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- 17. A gear for transmitting winding power provided in a fishing reel comprising:
 - a plurality of tooth portions formed on the gear; and
- a plurality of stepped portions formed on a surface of each of the plurality of tooth portions.
 - 18. The gear according to claim 17, wherein a depth of each of the plurality of stepped portions is 1 to 5 $\mu m\,.$
- 25 19. The gear according to claim 17, wherein the plurality of

stepped portions are perpendicularly or parallel to on of a direction of a tooth trace and a tooth bearing direction of a gear meshing with the gear.

- 5 20. The gear according to claim 17, wherein the gear is a face gear provided on a handle shaft in a spinning reel for fishing and meshes with a pinion gear.
- 21. A gear for transmitting power provided in a winding drive10 mechanism in a fishing reel comprising:
 - a plurality of tooth portions formed on the gear; and
 - a hardened layer formed on a surface of each of the plurality of the gear.
- 15 22. The gear according to claim 21, wherein the hardened layer is formed by forming a plurality of stepped portions on the surface of each of the plurality of tooth portions and crushing the plurality of stepped portions.
- 20 23. The gear according to claim 21, wherein the hardened layer includes a chemically or physically generated surface treatment layer.
- 24. The fishing reel according to claim 21, wherein the gear25 is a face gear used in the winding drive mechanism.